

Accounting Department
Illinois State University

Assessment

Overview of Department of Accounting Assessment Activities

Assessment for the Department of Accounting continues to evolve. Assessment plans evolve around the three academic degree programs, the BS, BS/MPA, and the MSA.

Progress continues to take place with some success stories. Below is a summary list of inputs and tools used in the assessment process. All activities listed below have been implemented, unless otherwise noted.

- Review of Placement Data
- Review of Input from Professional Advisory Council (Membership Includes Representatives of Firms Recruiting our Students)
- Review of CPA Exam Results
- Survey of Graduates
- University Surveys of Alumni
- University Program Review
- CCAM Reviews
- EBI Surveys
- College Surveys of Alumni
- Faculty Evaluations (including student feedback)
- Review of Students Honors and Awards
- Direct Assessment of Student Performance by Faculty Members
- Exit Interviews of BS/MPA and MSA Students
- Practitioner Writing Evaluation (not implemented)

The Department has worked on the assessment plans for the BS, MSA, and the BS/MPA programs summarized in the tables at the end of this document. The faculty members continue to review the assessment programs and recognize that more direct measures are needed. The College of Business has offered a two-session workshop on assessment directed by a nationally recognized assessment specialist (Doug Eder) to provide guidance for continued improvement of our assessment plan, including direct measures. The second session in this series took place in November, 2004 and the faculty will address potential changes in the assessment plan in the spring semester 2005. Recent Departmental, College and University Changes resulting from assessment feedback are briefly described in the next paragraphs.

Recent Changes Resulting from Applying Assessment Process

- (1) Feedback from our Advisory Council, exit interviews with our BS/MPA Students, recruiter feedback, and CCAM discussions (related to changes in the profession caused by

Sarbanes/Oxley) have resulted in significant changes related to our BS/MPA program. When the AACSB team visited the Illinois State University campus in Spring 2002, our BS/MPA program had just begun to appear in the university catalog. Consequently, very few students were enrolled in the program at the time. In 2001, 22 students were enrolled. By fall 2004 120 undergraduates were enrolled with 29 in the graduate component of the program. In 2004, we graduated 18 students (both the BS and the MPA conferred at the same commencement) and expect to graduate 22 students in 2005. Since the AACSB team visit, our major curricular change to the BS/MPA has been to create two sequences. One sequence is the original program. The new sequence substitutes accounting and finance electives for information systems courses. The new sequence is primarily directed at students entering public accounting (without an information systems consulting expectation). The new sequence continues to include a minimum of 12 hours of accounting or business information systems coursework. The BS/MPA program is the first of its kind (combined 150-hour baccalaureate/masters program) at Illinois State University. As a result, the university had a learning curve to adjust for new ways to address financial aid implications of a combined-degree program. Other obstacles for the university included honors requirements and registration issues where there was not a clear delineation of students either in a baccalaureate or graduate degree program. The University, the College and the Department have now made adjustments to accommodate the expectation of the students and each of the respective units.

- (2) Feedback from students (exit surveys) and anecdotal input from several recruiters led our faculty to consider re-establishing an Illinois State University departmentally supported CPA review course. One of our traditions has been ongoing success on the CPA examination. In 2002, our graduates ranked second in the nation on the pass rate for the May exam. Also, in 2002, we were one of only two schools that was ranked in the top ten nationally for student performance on both the May and November exams. These rankings were particularly noteworthy for our department since 2002 was a transition year for us (first full year after the 150-hour Illinois requirement became effective), so most of our students were baccalaureate graduates with additional hours. As a faculty, we want the department's strong CPA-exam orientation to continue. We therefore decided to enter into an agreement with Becker/Conviser (with our faculty participation) to offer a CPA review course (non-credit) for students after graduation prior to a September start date for employment (common for firms recruiting our students). We offered the course for the first time during the summer of 2004. Scheduling the review course during the summer months also permits students to comply with the Illinois regulation that allows candidacy only after all of the 150-hour requirements have been met (A transition rule allowing exceptions to these requirements is scheduled to expire on June 30, 2005.). This new regulation is in contrast to previous regulations that allowed candidacy in the last semester of study
- (3) Finally, our departmental faculty (particularly the business information systems faculty) completed the process of creating a new Business Information Systems major. This major, expected to be effective Fall, 2005, is open to all College of Business students, including Accounting majors who may wish to graduate with a double-major. Based on department and college projections for student enrollment, the department expects to cover all student demand for this new major with existing resources and faculty, at least for the foreseeable future.

Assessment Program

B.S. /M.P.A.

Program Objectives	Course (s)	Range of Skill Development Expectation Level*	Assessment Inputs	Frequency of Assessment
<p>Students will demonstrate:</p> <ul style="list-style-type: none"> ▪ A Core Body of Knowledge in: <ul style="list-style-type: none"> ✓ Business ✓ Accounting Information Systems ✓ Auditing ✓ Financial Accounting ✓ Managerial Accounting ✓ Tax Accounting ▪ An Advanced Level of Knowledge in Accounting Theory and two of the following: <ul style="list-style-type: none"> ✓ Auditing ✓ Current Issues in Accounting ✓ Managerial Accounting ✓ Tax Accounting ▪ An Understanding of Information Systems ▪ The Ability to Select and Apply Technology to Solve Business Problems ▪ Enhanced Professional Communication Skills ▪ Enhanced Professional Research Skills ▪ The Use of Technology ▪ Enhanced Problem Solving (Structured and Unstructured)/Critical Thinking Skills 	<ul style="list-style-type: none"> ▪ College of Business Core Classes ▪ Accounting Major Core Classes (ACC 230, ACC 231, ACC 232, ACC 233, ACC 235, ACC 263) and most popular elective accounting courses (ACC 330, ACC 334, ACC 336, ACC 337, and ACC 340) ▪ Required Business Information Systems Courses (ACC 260, ACC 261, ACC 368, ACC 468, ACC 472, and ACC 482) ▪ Required Accounting Graduate Core Courses (ACC 430 and ACC 497) and Elective Graduate Accounting Courses (ACC 431, ACC 434, ACC 435, and ACC 439) 	<p>Skill Development Grids were provided in the SER.</p>	<ul style="list-style-type: none"> ▪ Collegial Curriculum Assessment Model (See SER section AC for detailed description) ▪ Review of Placement Data ▪ Review of Input from Professional Advisory Council (Membership Includes Representatives of Firms Recruiting our Students) ▪ CPA Exam Results ▪ Survey of Graduates ▪ University Surveys of Alumni ▪ University Program Review ▪ EBI Surveys ▪ College Surveys of Alumni ▪ Faculty Evaluations (including student feedback) ▪ Review of Students Honors and Awards ▪ Direct Assessment of Student Performance by Faculty Members 	<p>All assessment activities are performed annually (or more frequently) except university Alumni Surveys And Program Reviews.</p>